

Exhibit E

Battelle
The Business of Innovation

Invoice

8/29/05

Remit to:
 PO Box 84262
 Seattle, WA 98124-5562
 Billing Manager (509) 373-7633
 Fax Number (509) 373-2786
 Federal ID# 31-4379427

TERMS: NET UPON RECEIPT

INVOICE NUMBER
 2607395

YOUR IDENTIFICATION NUMBER
 PROJECT 49359

IN ACCOUNT WITH

DELPHI AUTOMOTIVE SYSTEMS
 ATTENTION: STEVEN SHAFFER
 5500 HENRIETTA ROAD
 ROCHESTER, NY 14602

PLEASE REFERENCE OUR INVOICE NUMBER ON YOUR REMITTANCE. THANK YOU.

DELPHI SOFC STACK DEVELOPMENT

<u>COST ELEMENT</u>	<u>HOURS</u>	<u>AMOUNT</u>
LABOR	936.9	\$ 127,402.79
PURCHASES/SUPPLIES		\$ 5,513.05
SUBCONTRACTS		\$ 392.93
SMALL JOB/EQUIPMENT CENTER		\$ 1,954.25
DEPRECIATION & AMORTIZATION		\$ 4,008.81
TRAVEL		\$ 0.00
TOTAL AMOUNT DUE JULY 23 THROUGH AUGUST 26, 2005		\$139,271.83

PAYMENT MAY BE MADE TO
 OUR ACCOUNT THROUGH
 US Bank of Washington
 ABA NO. 125000105-Battelle ACCOUNT NUMBER 153502962134
 Richland, WA 99352 USA
 (PLEASE INCLUDE THE INVOICE NO. AND THE PROJECT/PROPOSAL NO.)

Backup
Invoice #2607395

BACKUP FOR BATTELLE AUGUST 2005 INVOICE

YOUR IDENTIFICATION NUMBER:

Project 49359

Labor Detail

Category	Amount	Hours	Number of Employees
Scientist/Engineer	\$100,430.65	677.0	9
Technical/Other	\$26,972.14	259.9	13
Total Labor	\$127,402.79	936.9	22

Subcontractor costs

Fluor Hanford ICP Services (Misc. Services such bottled gas and shipping)	\$1,904.60
Total Subcontractor Costs	\$1,904.60

Purchases/Supplies

Trans Desc	Amount
Description of 5 largest purchases:	
Pressure Chamber, catalog no. 175-10005	\$222.76
20 feet (random length) 1" 446 Stainless Pipe	\$472.15
(3) Cobalt sputtering target, 99.96% pure 3" x 0.125"	\$891.02
Stainless steel Crofer22 APU sheet from coil. 0.500mm x 700 mm x 1000mm	\$1,256.57
(4) NICKELOUS OXIDE RE GREEN 2	\$1,288.93
Miscellaneous purchases	\$1,381.62
Total	\$5,513.05

**Invoice**

10/04/05

Remit to:
 PO Box 84262
 Seattle, WA 98124-5562
 Billing Manager (509) 373-7633
 Fax Number (509) 373-2786
 Federal ID# 31-4379427

TERMS: NET UPON RECIEPT
INVOICE NUMBER
 2623972

YOUR IDENTIFICATION NUMBER
 PROJECT 49359
IN ACCOUNT WITH

DELPHI AUTOMOTIVE SYSTEMS
 ATTENTION: STEVEN SHAFFER
 5500 HENRIETTA ROAD
 ROCHESTER, NY 14602

PLEASE REFERENCE OUR INVOICE NUMBER ON YOUR REMITTANCE. THANK YOU.

DELPHI SOFC STACK DEVELOPMENT

<u>COST ELEMENT</u>	<u>HOURS</u>	<u>AMOUNT</u>
LABOR	1009.2	\$ 140,345.46
PURCHASES/SUPPLIES		\$ 8,385.21
SUBCONTRACTS		\$ 3,110.63
SMALL JOB/EQUIPMENT CENTER		\$ 6,731.67
DEPRECIATION & AMORTIZATION		\$ 4,008.76
TRAVEL		\$ 2,367.02
TOTAL AMOUNT DUE AUGUST 27 THROUGH SEPTEMBER 30, 2005		\$164,948.75

PAYMENT MAY BE MADE TO
 OUR ACCOUNT THROUGH
 US Bank of Washington
 ABA NO. 125000105-Battelle ACCOUNT NUMBER 153502962134
 Richland, WA 99352 USA
 (PLEASE INCLUDE THE INVOICE NO.)

Backup
Invoice #2623972

BACKUP FOR BATTELLE SEPTEMBER 2005 INVOICE

YOUR IDENTIFICATION NUMBER:

Project 49359

Labor Detail

Category	Amount	Hours	Number of Employees
Scientist/Engineer	\$114,250.19	756.0	9
Technical/Other	\$26,095.27	253.2	14
Total Labor	\$140,345.46	1009.2	23

Subcontractor costs

Fluor Hanford ICP Services (Misc. Services such bottled gas and shipping)	\$3,110.63
Total Subcontractor Costs	<u>\$3,110.63</u>

Purchases/Supplies

Description of 5 largest purchases:	Trans Desc	Amount
(La0.68Ir0.4)0.95Fe0.8Cr0.2		\$2,284.67
L300A01 3" MAK magnetron sputtering source		\$1,744.92
(2) SCR's for Detech top-hat furnace		\$1,009.82
(6) 12K39-83-72-R-W1826k (6' type K Ti/C)		\$514.60
(2) boxes 80 Amp fuses for Detech furnaces		\$315.28
Miscellaneous purchases		\$2,515.92
Total		<u>\$8,385.21</u>

**Invoice**

REVISION NO. 1

12/08/05

Remit to:

PO Box 84262
 Seattle, WA 98124-5562
 Billing Manager (509) 373-7633
 Fax Number (509) 373-2786
 Federal ID# 31-4379427

TERMS: NET UPON RECEIPT

 INVOICE NUMBER
 2640798

 YOUR IDENTIFICATION NUMBER
 PROJECT 49359
IN ACCOUNT WITH

DELPHI AUTOMOTIVE SYSTEMS
 ATTENTION: STEVEN SHAFFER
 5500 HENRIETTA ROAD
 ROCHESTER, NY 14602

PLEASE REFERENCE OUR INVOICE NUMBER ON YOUR REMITTANCE. THANK YOU.

DELPHI SOFC STACK DEVELOPMENT

<u>COST ELEMENT</u>	<u>HOURS</u>	<u>AMOUNT</u>
LABOR	215.5	\$ 25,941.65
PURCHASES/SUPPLIES		\$ 159.54
SUBCONTRACTS		\$
SMALL JOB/EQUIPMENT CENTER		\$ 1,277.18
DEPRECIATION & AMORTIZATION		\$ 4,008.81
TRAVEL		\$
TOTAL AMOUNT DUE OCTOBER 1 THROUGH OCTOBER 7, 2005		\$31,387.18

PAYMENT MAY BE MADE TO
 OUR ACCOUNT THROUGH

US Bank of Washington

ABA NO. 125000105-Battelle ACCOUNT NUMBER 153502962134
 Richland, WA 99352 USA
 (PLEASE INCLUDE THE INVOICE NO.)

PAID

Ck 900535689
 Date 2/3/2006

pd 5762.49

+ .20 from overpay
 on invoice 2657749

BACKUP FOR BATTELLE OCTOBER 2005 INVOICE (Oct. 1-7, 2005)

YOUR IDENTIFICATION NUMBER:

Project 49359

Labor Detail

	Category	Amount	Hours	Number of Employees
Scientist/Engineer		\$24,831.13	168.0	9
Technical/Other		\$1,110.52	47.5	8
Total Labor		\$25,941.65	215.5	17

Subcontractor costs

Fluor Hanford ICP Services (Misc. Services such bottled gas and shipping)	\$0.00
Total Subcontractor Costs	\$0.00

Purchases/Supplies

Description of 5 largest purchases:	Trans Desc	Amount
100 g Urea		15.43
100 g Cerium (III) nitrate hexahydrate		30.3
10 g Lithium nitrate, anhydrous		33.96
100 g Cobalt (II) nitrate hexahydrate		34.84
Shipping and Handling for all of the above		38.32
Miscellaneous purchases		56.89
Total		\$159.54